

Senate File 134

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AN ACT

1 4

RELATING TO THE VARIOUS DUTIES OF THE COUNTY TREASURER AND

1 5

PROVIDING AN EFFECTIVE DATE.

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1 7

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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Section 1. Section 12B.11, Code 2003, is amended to read

1 10

as follows:

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12B.11 MANNER AND DETAILS OF SETTLEMENT.

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At the time of any examination of any such office, or at

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the time of any settlement with the treasurer in charge of any

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such public funds, the treasurer shall produce and count in

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the presence of the officer or officers making such

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examination or settlement, all moneys or funds then on deposit

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in the safe or vault in the treasurer's office, and shall

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produce a statement of all money or funds on deposit with any

1 19

depository wherein the treasurer is authorized to deposit such

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funds, ~~which statement shall be certified by one or more~~

~~1 21~~

~~officers of such depository, and shall correctly show the~~

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balance remaining on deposit in such depository at the close

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of business on the day preceding the day of such settlement.

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The treasurer shall also file a statement setting forth the

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numbers, dates, and amounts of all outstanding checks, or

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other items of difference, reconciling the balance as shown by

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the treasurer's books with those of the depositories. The

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state treasurer shall also file a statement showing the

1 29

numbers, dates and amounts of all United States government

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bonds held as part of said public fund.

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Sec. 2. Section 321.1, subsection 60, Code 2003, is

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amended to read as follows:

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60. "Registration year" means the period of twelve

1 34

consecutive months beginning on the first day of the month

1 35

following the month of the birth of the owner of the vehicle

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for vehicles registered by the county treasurer and the

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calendar year for vehicles registered by the department or

2 3

motor trucks and truck tractors with a combined gross weight

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exceeding five tons which are registered by the county

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treasurer. ~~For leased vehicles registered by the county~~

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~~treasurer, except for motor trucks and truck tractors with a~~

2 7

~~combined gross weight exceeding five tons, "registration year"~~

2 8

~~means the period of twelve consecutive months beginning on the~~

2 9

~~first day of the month following the month in which the lease~~

2 10

~~expires.~~

2 11

Sec. 3. Section 321.39, subsections 2 and 3, Code 2003,

2 12

are amended to read as follows:

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2. For vehicles registered by the county treasurer, at

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midnight on the last day of the registration year. A person

2 15

shall not be considered to be driving a motor vehicle with an

2 16

expired registration for a period of one month following the

2 17

expiration date of the vehicle registration. The one-month

2 18

period shall be the same as the period defined in section

2 19

321.134, subsection 1.

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3. For vehicles on which the first installment of an

2 21

annual fee has been paid, at midnight on the last day of June

2 22

or the first business day of July when June 30 falls on

2 23

Saturday, Sunday, or a holiday; for vehicles on which the

2 24

second installment of an annual fee has been paid, at midnight

2 25

on the last day of December or the first business day of

2 26

January when December 31 falls on Saturday, Sunday, or a

2 27

holiday.

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Sec. 4. Section 331.552, Code 2003, is amended by adding

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the following new subsection:

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NEW SUBSECTION. 34. Destroy tax sale redemption

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certificates and all associated tax sale records after ten

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years have elapsed from the end of the fiscal year in which

2 33

the certificate was redeemed. If a tax sale certificate of

2 34

purchase is cancelled as required by section 446.37 or 448.1,

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all associated tax sale records shall be destroyed after ten

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years have elapsed from the end of the fiscal year in which

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the tax sale certificate of purchase was cancelled.

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Sec. 5. Section 384.62, Code 2003, is amended to read as

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follows:

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384.62 LIMIT.

3 6 1. A special assessment against a lot for a public
3 7 improvement ~~may shall~~ not be in excess of the amount of the
3 8 assessment, including the conditional deficiency assessment,
3 9 as shown in the schedule confirmed by the court, or if court
3 10 confirmation is not utilized, then on the original plat and
3 11 schedule adopted by the council, and an assessment ~~may shall~~
3 12 not exceed twenty-five percent of the value of the lot as
3 13 shown by the plat and schedule approved by the council or as
3 14 reduced by the court.

3 15 2. Special assessments for the construction or repair of
3 16 underground connections for private property for gas, water,
3 17 sewers, or electricity may be assessed to each lot for the
3 18 actual cost of each connection for that lot, and the twenty=
3 19 five percent limitation does not apply. Such connections
3 20 shall not be installed to service railway right of way without
3 21 written agreement with the railway company owning or leasing
3 22 the right of way.

3 23 3. A special assessment for a public improvement against a
3 24 tract of land ~~used and~~ assessed as agricultural property shall
3 25 not become payable upon the filing of a request by the owner
3 26 for deferment until that land is not ~~used and~~ assessed as
3 27 agricultural property. ~~At the time of the change in the use~~
~~of the property, the special assessment shall become payable~~
~~in the same manner as the special assessment would have become~~
~~payable had it not been deferred by this section.~~ This
3 31 section shall not apply to a tract of land of less than one=
3 32 quarter acre surrounding any dwelling or nonfarm structure on
3 33 that tract nor shall it apply to a special assessment levied
3 34 before July 3, 1978. This section shall not apply if the
3 35 public improvement is a sewer, water, gas or electrical line
4 1 to which the owner of the land makes a connection.

4 2 4. Payment of installments of special assessments for a
4 3 public improvement against property ~~used and~~ assessed as
4 4 agricultural property shall be deferred as follows:

4 5 1- a. The property owner who seeks deferment of an
4 6 assessment shall file a written request for deferment with the
4 7 city clerk at the time of the hearing on the resolution of
4 8 necessity for the public improvement or within ten days
4 9 following the date of the hearing and the request shall
4 10 identify those lots subject to proposed assessments for which
4 11 the property owner is seeking deferment which are ~~used and~~
4 12 assessed as agricultural property. The request may be
4 13 withdrawn by the property owner at any time before or after
4 14 the adoption of the resolution of necessity.

4 15 2- b. The city shall indicate those lots for which a
4 16 deferment has been requested on the special assessment
4 17 schedule.

4 18 3- c. After the assessments for the public improvement
4 19 have been levied and the special assessment schedule has been
4 20 filed with the county treasurer, the county treasurer shall
4 21 indicate on the tax rolls those assessments subject to
4 22 deferment under this section.

4 23 4- d. ~~An owner of property subject to an assessment that~~
~~may be deferred may file a statement at any time up to six~~
~~months before the assessment installment is due stating that a~~
~~written request for deferment of such assessments is filed~~
~~with the city clerk and that the entire lot subject to such~~
~~assessment has continued to be and is still used and assessed~~
~~as agricultural property. The collection of that installment~~
~~and any other unpaid portion of the assessment shall be~~
~~deferred until the next July 1 and subsequent installments may~~
~~thereafter be deferred in the same manner for successive years~~
~~in which a statement is filed. A deferment shall continue for~~
~~as long as the county assessor continues to classify the~~
~~property as agricultural land on January 1 of each assessment~~
~~1 year. A deferment shall end six months following any January~~
~~1 assessment date on which the county assessor no longer~~
~~classifies the property as agricultural land and the special~~
~~assessment shall become payable in the same manner as the~~
~~special assessment would have become payable had it not been~~
~~deferred by this subsection.~~

5 7 Sec. 6. Section 384.67, Code 2003, is amended to read as
5 8 follows:

5 9 384.67 PAYMENT TO COUNTY TREASURER.

5 10 Assessments levied and certified under the provisions of
5 11 this division, including installments and interest, are
5 12 payable at the office of the county treasurer of the county
5 13 where the property assessed is located, except that
5 14 assessments may be paid in full or in part and without
5 15 interest within thirty days after the date of certification,
5 16 at the office of the county treasurer, if the property being

5 17 assessed is located in an unincorporated area, or the city
5 18 clerk, if the property being assessed is located in an
5 19 incorporated area ~~except when the city council specifically~~
~~5 20 provides payment to be made in the office of the county~~
~~5 21 treasurer.~~

5 22 Sec. 7. NEW SECTION. 435.26A SURRENDER OF TITLE.

5 23 1. A person who owns a manufactured home that is located
5 24 in a manufactured home community and is installed on a
5 25 permanent foundation may surrender the manufactured home's
5 26 certificate of title to the county treasurer for the purpose
5 27 of assuring eligibility for funds available from mortgage
5 28 lending programs sponsored by the federal national mortgage
5 29 association, the federal home loan mortgage corporation, the
5 30 United States department of agriculture, or any other federal
5 31 governmental agency or instrumentality that has similar
5 32 requirements for mortgage lending programs.

5 33 2. Upon receipt of a certificate of title from a
5 34 manufactured home owner, a county treasurer shall notify the
5 35 department of transportation that the certificate of title has
6 1 been surrendered, remove the registration of title from the
6 2 county treasurer's records, and destroy the certificate of
6 3 title.

6 4 3. After the surrender of a manufactured home's
6 5 certificate of title under this section, the manufactured home
6 6 shall continue to be taxed under section 435.22 and is not
6 7 eligible for the homestead tax credit or the military service
6 8 tax exemption. A foreclosure action on a manufactured home
6 9 whose title has been surrendered under this section shall be
6 10 conducted as a real estate foreclosure. A tax lien and its
6 11 priority shall remain the same on a manufactured home after
6 12 its certificate of title has been surrendered.

6 13 4. The certificate of title of a manufactured home shall
6 14 not be surrendered under this section if an unreleased
6 15 security interest is noted on the certificate of title.

6 16 5. An owner of a manufactured home who has surrendered a
6 17 certificate of title under this section and requires another
6 18 certificate of title for the manufactured home is required to
6 19 apply for a bonded certificate of title under chapter 321.

6 20 Sec. 8. Section 445.5, subsection 1, unnumbered paragraph
6 21 1, Code 2003, is amended to read as follows:

6 22 As soon as practicable after receiving the tax list
6 23 prescribed in chapter 443, the treasurer shall deliver to the
6 24 titleholder, by regular mail, or if requested by the
~~6 25 titleholder, by electronic transmission,~~ a statement of taxes
6 26 due and payable which shall include the following information:

6 27 Sec. 9. Section 468.165, Code 2003, is repealed.

6 28 Sec. 10. EFFECTIVE DATE. Section 7 of this Act, being
6 29 deemed of immediate importance, takes effect upon enactment.

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6 32 _____
6 33 MARY E. KRAMER
6 34 President of the Senate
6 35

7 1
7 2 _____
7 3 CHRISTOPHER C. RANTS
7 4 Speaker of the House
7 5

7 6 I hereby certify that this bill originated in the Senate and
7 7 is known as Senate File 134, Eightieth General Assembly.

7 8
7 9
7 10 _____
7 11 MICHAEL E. MARSHALL
7 12 Secretary of the Senate

7 13 Approved _____, 2003

7 14
7 15
7 16 _____
7 17 THOMAS J. VILSACK
7 18 Governor